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UNITED STATES GENERAL ACCOUNTING OFFICE
REGIONAL OFFICE
8112 FEDERAL OFFICE BUILDING
FIFTH AND MAIN STREETS
CINCINNATI, OHIO 45202

MAR 9 1973

Major General William L. Mundie
Commanding General
U.S. Army Administration Center
and Fort Benjamin Harrison
Fort Benjamin Harrison, Indiana 46216

Dear General Mundie:

GAO has reviewed military pay and allowances at your installation. We wanted to evaluate the Finance Office's procedures and controls for processing pay and allowances.

The Finance Office procedures and controls are adequate for processing most documents received from the various originating activities. However, we found one area requiring your attention. A sizable number of members were not charged for leave used during permanent-change-of-station (PCS) moves, although their travel vouchers and leave authorization records indicated use of delay en route leave.

LEAVE ERRORS

A member reassigned to a new duty station is generally granted a delay en route chargeable as leave. The number of days chargeable as leave is computed on the member's PCS settlement travel voucher which, by Army regulations, must be submitted upon the member's completing travel. This voucher is used as the basis for (1) settling the advance PCS travel payment and (2) computing and recording leave. When the PCS settlement travel voucher is not prepared or submitted during initial in-processing, a copy of the PCS travel orders and advance travel payment voucher (DD Form 1351) must be suspended until the travel voucher is submitted. Suspense files must be screened periodically and the members advised that they must submit PCS settlement travel vouchers.

We reviewed the records of 100 service members administratively assigned to the U.S. Army Student Detachment at Fort Benjamin Harrison but duty stationed elsewhere. In 15 cases leave used was not recorded on members' leave records and/or advance PCS travel payments were not settled. These cases included PCS moves made from April through October

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1975 and are described in the enclosure. About 2,000 such members are administratively assigned to the student detachment.

In 8 of the 15 cases in which PCS settlement travel vouchers had been submitted and settled and the leave computed, we determined that 138 days of leave had not been recorded and that the potential loss to the Government totaled \$10,800. That calculation was based on composite standard costs the Department of Defense established for each Army pay grade. We believe a breakdown exists in controls after settling the travel voucher and computing the leave but before recording the leave on the official leave record.

In the seven remaining cases, PCS settlement travel vouchers were not submitted. In five of these cases, however, DA Form 31s (Request and Authorization for Leave) and PCS travel orders indicating leave had been authorized and/or taken were on file in the Finance Office but no followup had been made to obtain the PCS travel vouchers necessary for determining and recording leave used. In the two remaining cases, copies of DD Form 1351s and DD Form 1588s (Record of Travel Payments), which were on file in the Finance Office, indicated advance PCS travel payments had been received. Again, no followups had been made to obtain the PCS travel vouchers needed to settle the PCS advances and to record any leave used during the PCS moves.

RECOMMENDATIONS

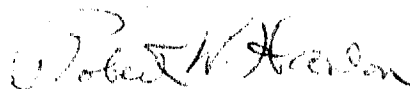
We recommend that

- the leave records of the members identified in the enclosure be properly adjusted,
- the PCS records of each member administratively assigned to the U.S. Army Student Detachment be reviewed to insure that leave has been properly recorded, and
- the processing procedures and controls be revised to insure that leave used during PCS moves is recorded and that advance PCS travel payments are settled.

We shall appreciate being advised of any corrective actions you take.

I appreciate the cooperation and courtesies extended to my staff during their visit.

Sincerely yours,



Robert W. Hanlon
Regional Manager

Enclosure

cc: Commanding General, U.S. Army
Finance and Accounting Center

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SUMMARY OF ERRORS

| <u>Name, rank, and SSAN</u> | <u>Delay en route leave not recorded</u> | <u>PCS advance travel payment not settled</u> |
|---|--|---|
| Bell, Ronald K., O-3 432-90-6207 | X | |
| Brown, Larry T., O-3 237-82-7804 | | X |
| Cantrell, Alvin D., O-3 243-74-4917 | X | |
| Casias, Richard A., O-3 585-05-6574 | X | |
| Dickerson, Michael O., O-3 560-62-7162 | X | |
| Farmer, William P., O-5 404-38-5886 | X | |
| Finch, Frank R., O-3 048-42-5686 | X | |
| Fisher, William K., Jr., O-3 275-46-3422 | X | |
| Forsythe, George B., O-3 253-80-8085 | X | |
| Furbank, Jeffrey E., O-3 125-38-2008 | | X |
| Gindville, John J., O-3 339-40-0021 | X | |
| Goodbody, Emmet J., O-3 546-68-7922 | X | |
| Hagan, Michael P., O-3 229-02-9576 | X | |
| Hall, David T., O-3 577-50-9902 | X | |
| Hudgins, Seth F., Jr., O-4 106-32-9709 | X | |

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